

REMARKS

With respect to references in the response to arguments to a heater 30, possibly picked up from the Applicant's previous response, it is noted that the item 30 is not a heater but, rather, is an adhesion promotion layer. See column 3, lines 1-15. However, the reference does, in fact, teach a heater on an ensuing figure.

Nevertheless, the point that was attempted to be made in the last response is that by narrowing down the pore using a sidewall spacer, the ability to partially remove the heater by dipping back out or otherwise is enhanced. In other words, the wider the heater, the harder it would be to reduce its vertical thickness because the more material that has to be removed. This is certainly a point which is not immediately apparent.

None of the cited references teach any reason to use a sidewall spacer to enable removing an upper portion of the heater to form a gap.

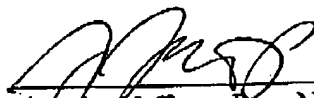
The references which teach a sidewall spacer for a heater whose thickness is not reduced are really not relevant. More relevant is the reference referred to in the previous response which specifically teaches away from the claimed invention. Harshfield '720 teaches forming the sidewall spacers after you have already removed the portion of the heater 61. Obviously, Harshfield did not realize the benefit of the claimed sequence. Thus, there is nothing that teaches the claimed sequence in order to facilitate the reduction in thickness of the heater. Therefore, a *prima facie* rejection is not made out.

With respect to the comments concerning Chiang, it should be noted that Chiang teaches selectively depositing the heater 22. This does not teach anything about why it would be better to form the sidewall spacer first or second and why one would want to use a sidewall spacer in connection with the formation of a heater of one thickness prior to its subsequent thickness reduction. Since Chiang is selectively depositing the heater, it does not matter when he forms the heater relative to the positioning of the sidewall spacer. Therefore, Chiang does not teach the claimed solution.

Therefore, reconsideration is requested.

Respectfully submitted,

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